

SECTION 6

Montana-Dakota Utilities Company

Common Plant

390.00 STRUCTURES & IMPROVEMENTS

Original Cost Of Utility Plant In Service

And Development Of Composite Remaining Life as of December 31, 2014

Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 38

Survivor Curve: R3

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1953	3,494.96	38.00	91.97	0.76	69.67
1954	863.89	38.00	22.73	0.95	21.56
1956	2,508.43	38.00	66.01	1.40	92.74
1957	9,553.22	38.00	251.40	1.65	413.73
1958	1,338.02	38.00	35.21	1.90	67.01
1959	413.04	38.00	10.87	2.15	23.35
1960	2,078.30	38.00	54.69	2.40	131.38
1961	1,232.59	38.00	32.44	2.66	86.37
1962	9,611.94	38.00	252.95	2.91	737.23
1963	4,907.08	38.00	129.13	3.18	410.24
1964	18,983.94	38.00	499.58	3.43	1,713.05
1965	3,850.31	38.00	101.32	3.69	373.67
1966	151,444.97	38.00	3,985.39	3.96	15,773.83
1967	161,052.17	38.00	4,238.21	4.23	17,922.41
1968	915,293.00	38.00	24,086.65	4.51	108,691.98
1969	74,566.26	38.00	1,962.27	4.81	9,442.72
1970	5,744.59	38.00	151.17	5.12	774.65
1971	18,619.63	38.00	489.99	5.46	2,673.15
1972	423,317.91	38.00	11,139.94	5.81	64,692.40
1973	65,575.41	38.00	1,725.67	6.18	10,664.43
1974	16,413.39	38.00	431.93	6.58	2,840.10
1976	38,794.52	38.00	1,020.91	7.44	7,595.23
1977	300,253.37	38.00	7,901.40	7.91	62,484.24
1978	6,271.01	38.00	165.03	8.40	1,386.75
1979	517,309.31	38.00	13,613.40	8.92	121,472.02
1980	243,249.46	38.00	6,401.30	9.47	60,594.86
1981	186,300.70	38.00	4,902.65	10.04	49,198.11

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<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1982	1,534,413.42	38.00	40,379.28	10.62	429,018.19
1983	337,566.67	38.00	8,883.33	11.24	99,848.30
1984	2,988,209.11	38.00	78,637.04	11.88	933,893.15
1985	535,883.88	38.00	14,102.20	12.53	176,706.63
1986	379,603.59	38.00	9,989.56	13.21	131,930.82
1988	4,844.35	38.00	127.48	14.61	1,862.73
1989	5,026.60	38.00	132.28	15.34	2,029.26
1990	1,377.26	38.00	36.24	16.09	582.99
1991	70,702.10	38.00	1,860.58	16.84	31,340.57
1992	163,560.50	38.00	4,304.22	17.62	75,839.44
1993	301,888.43	38.00	7,944.43	18.41	146,238.92
1994	2,292,791.36	38.00	60,336.59	19.21	1,159,163.31
1995	578,721.33	38.00	15,229.50	20.03	305,024.89
1996	290,056.16	38.00	7,633.05	20.86	159,205.94
1997	643,800.12	38.00	16,942.10	21.70	367,653.07
1998	261,211.63	38.00	6,873.99	22.56	155,047.34
1999	253,140.13	38.00	6,661.58	23.42	156,027.16
2000	712,787.22	38.00	18,757.55	24.30	455,823.39
2001	258,152.69	38.00	6,793.49	25.19	171,124.21
2002	425,278.52	38.00	11,191.53	26.09	291,988.80
2003	231,680.54	38.00	6,096.85	27.00	164,618.52
2004	1,256,998.87	38.00	33,078.90	27.92	923,550.67
2005	3,898,831.72	38.00	102,600.78	28.85	2,959,891.42
2006	37,502.34	38.00	986.90	29.79	29,395.58
2007	4,473,390.22	38.00	117,720.74	30.73	3,617,547.96
2008	845,919.79	38.00	22,261.04	31.68	705,271.68
2010	2,447,246.60	38.00	64,401.19	33.60	2,164,139.31

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Average Service Life: 38

Survivor Curve: R3

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(1)	(2)	(3)	(4)	(5)	(6)
2011	655,506.13	38.00	17,250.15	34.57	596,398.94
2012	4,517,749.95	38.00	118,888.10	35.55	4,226,158.39
2013	1,324,924.42	38.00	34,866.41	36.53	1,273,525.20
2014	14,387,388.94	38.00	378,615.31	37.51	14,201,054.32
Total	49,299,196.01	38.00	1,297,346.63	28.25	36,652,247.98

Composite Average Remaining Life ... 28.2 Years

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392.10 TRANSPORTATION EQUIPMENT - (TRAILERS)

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
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Average Service Life: 25

Survivor Curve: L1

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2013	2,482.58	25.00	99.30	23.61	2,344.74
Total	2,482.58	25.00	99.30	23.61	2,344.74

Composite Average Remaining Life ... 23.6 Years

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392.20 TRANSPORTATION EQUIPMENT - (CARS & TRUCKS)

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 9

Survivor Curve: R3

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1987	360.90	0.00	0.00	0.00	0.00
1988	761.50	0.00	0.00	0.00	0.00
1989	2,069.24	0.00	0.00	0.00	0.00
1991	134,988.50	0.00	0.00	0.00	0.00
1992	24,702.24	0.00	0.00	0.00	0.00
1993	60,858.73	0.00	0.00	0.00	0.00
1995	3,900.53	0.00	0.00	0.00	0.00
1997	79,241.87	0.00	0.00	0.00	0.00
1999	83,826.63	0.00	0.00	0.00	0.00
2000	55,176.52	9.00	6,130.72	0.50	3,065.36
2001	103,334.00	9.00	11,481.55	0.56	6,440.77
2002	249,132.30	9.00	27,681.35	0.76	21,062.35
2003	195,383.44	9.00	21,709.26	1.00	21,608.19
2004	310,050.40	9.00	34,450.02	1.27	43,752.41
2005	80,708.66	9.00	8,967.62	1.62	14,562.96
2006	672,833.55	9.00	74,759.23	2.08	155,715.00
2007	801,384.55	9.00	89,042.66	2.65	235,853.96
2008	732,606.88	9.00	81,400.71	3.31	269,309.84
2010	133,489.72	9.00	14,832.18	4.84	71,846.44
2011	317,435.55	9.00	35,270.59	5.70	200,998.69
2012	1,098,742.33	9.00	122,082.39	6.60	805,882.41
2013	498,159.93	9.00	55,351.06	7.54	417,430.85
2014	1,414,277.89	9.00	157,141.87	8.51	1,337,139.44
Total	7,053,425.86	5.48	740,301.21	4.87	3,604,668.66

Composite Average Remaining Life ... 4.87 Years